

Exhibit D3
(Part 2)

McKee Nelson LLP
Monthly Statement for
December 1 through 31, 2008

Re: Matter 617

Date	TKP	Description	Hours	Fees
12/01/2008	AMO	Conform IDR IE-168 response for B. Leonard	0.20	48.00
12/01/2008	AMO	Update IDR binder	0.20	48.00
12/02/2008	BL	Prepare response to IDR IE-168	1.50	592.50
12/02/2008	FA	[REDACTED]	0.30	64.50
12/02/2008	JHH	Create [REDACTED] withheld and redacted logs	0.40	122.00
12/02/2008	JHH	Tiff privilege documents for inclusion on logs	0.10	30.50
12/02/2008	CPB	Confer with N. Leyva regarding response to IDR IE-168	0.20	159.00
12/02/2008	AC	Review [REDACTED] and identify documents that should be excluded based on production status and update team	0.40	122.00
12/02/2008	NJL	Confer with C. Bowers regarding response to IDR IE-168	0.20	143.00
12/03/2008	SAD	Office conference with B. Leonard regarding IDR IE-168	0.20	153.00
12/03/2008	JHH	Confer with B. Leonard regarding draft log documents	0.20	61.00
12/03/2008	JHH	Prepare draft withhold privilege log for B. Leonard	0.50	152.50
12/03/2008	BL	Confer with J. Hensel regarding draft log documents	0.20	79.00
12/03/2008	BL	Revise response to IDR IE-168	0.30	118.50
12/03/2008	BL	Meet with S. Dillon to discuss IDR IE-168	0.20	79.00
12/04/2008	JHH	Prepare draft redacted log for B. Leonard	0.60	183.00
12/04/2008	JHH	[REDACTED] for any untreated documents	0.50	152.50
12/05/2008	JHH	Prepare draft privilege logs for IDRs IE-23 and IE-168 per B. Leonard	0.40	122.00
12/05/2008	AMO	Organize privilege log binder	0.50	120.00
12/05/2008	BL	Revise response and privilege logs for IDR IE-168	0.40	158.00
12/05/2008	AC	Prepare TIFF documents for B. Leonard	0.20	61.00
12/08/2008	NJL	Confer with B. Leonard regarding IDR IE-168	0.10	71.50
12/08/2008	SAD	Office conference with B. Leonard regarding response to IDR IE-167	0.10	76.50
12/08/2008	SAD	Review draft response to IDR IE-167	0.20	153.00
12/08/2008	JHH	Confer with B. Leonard and A. Currin regarding production and logs	0.20	61.00

Date	TKP	Description	Hours	Fees
12/08/2008	AC	Confer with B. Leonard and J. Hensel regarding production sets	0.20	61.00
12/08/2008	BL	Revise response to IDR IE-167	0.50	197.50
12/08/2008	BL	Office conference with S. Dillon to discuss IDR IE-167	0.10	39.50
12/08/2008	BL	Confer with J. Hensel and A. Currin regarding production and logs	0.20	79.00
12/08/2008	BL	Confer with N. Leyva regarding IDR IE-168	0.10	39.50
12/09/2008	CWC	Consult with [REDACTED] to [REDACTED]	0.20	52.00
12/09/2008	CWC	Prepare and produce [REDACTED] documents [REDACTED] with bates numbers	0.60	156.00
12/09/2008	CWC	Prepare and create [REDACTED] documents from previous production [REDACTED] with bates numbers	1.20	312.00
12/09/2008	AMO	Confer with C. Campbell about [REDACTED]	0.20	48.00
12/09/2008	JHH	Telephone conference with A. Currin to confirm requirements and staffing for log production	0.20	61.00
12/09/2008	JHH	Prepare combined withheld privilege log for IDRs IE-23 and IE-168	0.90	274.50
12/09/2008	SAD	Office conference with B. Leonard to discuss IDR IE-168	0.10	76.50
12/09/2008	SAD	Review privilege log and documents for response to IDRs IE-23 and IE-168	0.40	306.00
12/09/2008	SAD	Office conference with B. Leonard and K. Stults regarding response to IDR IE-168	0.30	229.50
12/09/2008	AMO	Organize production documents and privilege logs for IDRs IE-23 and IE-168	0.80	192.00
12/09/2008	CWC	[REDACTED]	0.20	52.00
12/09/2008	CWC	Confer with A. Owens about creating additional production [REDACTED] sets [REDACTED]	0.20	52.00
12/09/2008	AC	Perform QC checks on production documents	0.30	91.50
12/09/2008	AC	Prepare production stored list, populate with production documents [REDACTED]	1.50	457.50
12/09/2008	AC	Isolate production documents [REDACTED] and submit for conversion	0.20	61.00
12/09/2008	NJL	Review documents to submit for IDR IE-168	0.30	214.50

Date	TKP	Description	Hours	Fees
12/09/2008	AC	Assist A. Owens with production document questions	0.10	30.50
12/09/2008	AC	Telephone conference with J. Hensel to confirm requirements and staffing for log production	0.20	61.00
12/09/2008	CPB	Confer with N. Leyva regarding IDR IE-156 response	0.20	159.00
12/09/2008	BL	Revise response to IDR IE-168	0.90	355.50
12/09/2008	BL	Office conference with S. Dillon regarding IDR IE-168	0.10	39.50
12/09/2008	BL	Office conference with S. Dillon and K. Stults regarding IDR IE-168	0.30	118.50
12/09/2008	KRS	Confer with S. Dillon and B. Leonard regarding response to IDR IE-168	0.30	144.00
12/09/2008	NJL	Confer with C. Bowers regarding IDR IE-156	0.20	143.00
12/10/2008	AMO	Office conference with K. Stults and B. Leonard regarding production for Matter 617	0.10	24.00
12/10/2008	BL	Office conference with A. Owens and K. Stults regarding production for Matter 617	0.10	39.50
12/10/2008	AMO	Final organization of IDRs IE-23 and IE-168 production documents and privilege logs	0.50	120.00
12/10/2008	AC	Confirm next available withheld log number	0.10	30.50
12/10/2008	KRS	Office conference with A. Owens and B. Leonard regarding production for Matter 617	0.10	48.00
Total:			20.20	\$7,496.50

Name	Title	Hours	Rate	Amount
Christopher P. Bowers	Partner	0.40	795.00	318.00
Sheri A. Dillon	Partner	1.30	765.00	994.50
Natan J. Leyva	Partner	0.80	715.00	572.00
Kevin R. Stults	Associate	0.40	480.00	192.00
Bob Leonard	Associate	4.90	395.00	1,935.50
Jeannie H. Hensel	Paralegal V	4.00	305.00	1,220.00
Alan Currin	CntrLitSupport	3.20	305.00	976.00
Chad W. Campbell	Lit Sup Spec	2.40	260.00	624.00
Angela M. Owens	Paralegal II	2.50	240.00	600.00
Francesca Abdel-Nour	Paralegal I	0.30	215.00	64.50
Total:		20.20		\$7,496.50

Cost Date	Cost Description	Amount
12/10/08	FEDERAL EXPRESS - Fedex to A. Zangre, Lehman, 70 Hudson St, Floor 10, Jersey City, NJ	20.94
12/31/08	487 Photocopies for the period 12/1 - 12/31/08	97.40
12/31/08	48 Color Photocopies for the period 12/1 - 12/31/08	14.40
Total:		\$132.74

Re: Matter 664

Date	TKP	Description	Hours	Fees
12/03/2008	AC	Update log identification numbers [REDACTED]	0.10	30.50
12/04/2008	AMO	Organize and compile IDR and responses binder	0.80	192.00
12/05/2008	AMO	Organize privilege log binder	0.50	120.00
Total:			1.40	\$342.50

Name	Title	Hours	Rate	Amount
Alan Currin	CntrLitSupport	0.10	305.00	30.50
Angela M. Owens	Paralegal II	1.30	240.00	312.00
Total:		1.40		\$342.50

Re: Matter 665

Date	TKP	Description	Hours	Fees
12/01/2008	AMO	Update IDR binder	0.20	48.00
12/03/2008	AMO	Organize privilege log binder	0.50	120.00
12/03/2008	AC	Update log identification numbers [REDACTED]	0.10	30.50
Total:			0.80	\$198.50

Name	Title	Hours	Rate	Amount
Alan Currin	CntrLitSupport	0.10	305.00	30.50
Angela M. Owens	Paralegal II	0.70	240.00	168.00
Total:		0.80		\$198.50

Cost Date	Cost Description	Amount
12/02/08	236 Photocopies for the period 12/1 - 12/31/08	47.20
Total:		\$47.20

Re: Matter 667

Date	TKP	Description	Hours	Fees
12/03/2008	AMO	Organize privilege log binder	0.50	120.00
12/03/2008	AC	Update log identification numbers [REDACTED]	0.10	30.50
Total:			0.60	\$150.50

Name	Title	Hours	Rate	Amount
Alan Currin	CntrLitSupport	0.10	305.00	30.50
Angela M. Owens	Paralegal II	0.50	240.00	120.00
Total:		0.60		\$150.50

Re: Matter 701

Date	TKP	Description	Hours	Fees
12/01/2008	CPB	Confer with R. Madan and N. Leyva regarding claims for refund	0.40	318.00
12/01/2008	BEH	Meet with S. Pai regarding edits to claim for refund	0.10	58.50
12/01/2008	CPB	Meet with N. Leyva and S. Pai to discuss edits to administrative claim for refund	0.30	238.50
12/01/2008	NJL	Meet with C. Bowers and S. Pai to discuss edits to administrative claim for refund	0.30	214.50
12/01/2008	NJL	Discuss question related to Forms 1120X with S. Pai	0.20	143.00
12/01/2008	SP	Partial participation in meeting with J. Triolo (Lehman), R. Madan and C. Bowers regarding claims for refund	0.50	197.50
12/01/2008	SP	Meet with C. Bowers and N. Leyva to discuss edits to administrative claim for refund	0.30	118.50
12/01/2008	SP	Edit administrative claims for refund and Forms 1120x and 843	3.10	1,224.50
12/01/2008	SP	Discuss edits to claim for refund with B. Hintmann	0.10	39.50
12/01/2008	SP	Phone conference with K. Stults regarding 1120X	0.20	79.00
12/01/2008	SP	Discuss question related to Forms 1120X with N. Leyva	0.20	79.00
12/01/2008	NJL	Multiple conferences with C. Bowers to discuss refund claim	0.50	357.50
12/01/2008	NJL	Office conference with R. Madan and C. Bowers regarding claims for refund	0.40	286.00
12/01/2008	NJL	Office conference with R. Madan regarding claim for refund	0.30	214.50
12/01/2008	CPB	Attend part of meeting with J. Triolo (Lehman), R. Madan and S. Pai to discuss claims	0.50	397.50
12/01/2008	CPB	Review draft administrative claim	0.30	238.50
12/01/2008	CPB	Meet with N. Leyva to discuss refund claim	0.50	397.50
12/01/2008	KRS	Verify 1120x numbers and review calculations	1.80	864.00
12/01/2008	KRS	Phone conference with S. Pai regarding 1120X	0.20	96.00
12/01/2008	KRS	Research on legal entity issue	0.20	96.00
12/01/2008	RM	Meet with J. Triolo (Lehman), C. Bowers and S. Pai in part regarding claims for refund	2.30	1,874.50

Date	TKP	Description	Hours	Fees
12/01/2008	RM	Revise claims for refund	1.20	978.00
12/01/2008	RM	Draft email to Weil, Gotshal regarding legal entity issue	0.40	326.00
12/01/2008	RM	Office conference with N. Leyva and C. Bowers regarding claims for refund	0.40	326.00
12/01/2008	RM	Office conference with N. Leyva regarding claim for refund	0.30	244.50
12/01/2008	AMO	Organize administrative claims binders	0.60	144.00
12/01/2008	NJL	Review and revise refund claim	3.50	2,502.50
12/01/2008	OPM	Legal research regarding refund claim	6.50	2,697.50
12/02/2008	AMO	Organize administrative claim documents on internal document management system	0.30	72.00
12/02/2008	RM	Confer with N. Leyva regarding refund claim	0.20	163.00
12/02/2008	SP	Draft cover letters for draft administrative claim binders	0.20	79.00
12/02/2008	CPB	Confer with N. Leyva and R. Madan regarding refund claim	0.40	318.00
12/02/2008	CPB	Teleconference with Lehman regarding refund claim	0.20	159.00
12/02/2008	CPB	Review and revise refund claim	0.30	238.50
12/02/2008	MSK	Complete document review of binders to D. Ponvikar (Milbank) and A. Braiterman (Hughes Hubbard) per R. Madan	2.50	1,387.50
12/02/2008	RM	Review and revise claim for refund	1.10	896.50
12/02/2008	RM	Office conference with N. Leyva and C. Bowers regarding claim for refund	0.40	326.00
12/02/2008	RM	Telephone conference with J. Ciongoli (Lehman) and N. Leyva regarding claim for refund	0.50	407.50
12/02/2008	RM	Revise letter to Hughes Hubbard and Milbank regarding claim for refund	0.10	81.50
12/02/2008	NJL	Revise refund claim	1.60	1,144.00
12/02/2008	NJL	Confer with R. Madan regarding refund claim	0.20	143.00
12/02/2008	NJL	Confer with J. Ciongoli (Lehman) and R. Madan regarding Matter 701 issue	0.50	357.50
12/02/2008	KRS	Review administrative claims calculations	0.50	240.00
12/02/2008	NJL	Revise refund claim	0.50	357.50
12/02/2008	KRS	Final review of administrative claims and send to Lehman and creditors	2.60	1,248.00

Date	TKP	Description	Hours	Fees
12/02/2008	SP	Edit administrative claims for refund per C. Bowers request	0.30	118.50
12/02/2008	SP	Edit administrative claims for refund to reflect changes requested by R. Madan and C. Bowers	1.30	513.50
12/02/2008	SP	Discuss edits to the administrative claims for refund reflecting changes requested by R. Madan with K. Stults	0.10	39.50
12/02/2008	NJL	Confer with C. Bowers and R. Madan regarding refund claim	0.40	286.00
12/02/2008	KRS	Office conference with S. Pai to discuss her edits to the administrative claims for refund	0.10	48.00
12/03/2008	RM	Confer with C. Bowers and K. Stults regarding 1120x claim forms	0.30	244.50
12/03/2008	KRS	Confer with R. Madan regarding computations	0.70	336.00
12/03/2008	RM	Work on computations for refund claim amounts	1.60	1,304.00
12/03/2008	RM	Multiple office conferences with K. Stults regarding computations for claim amounts	0.70	570.50
12/03/2008	RM	Multiple telephone conferences with J. Triolo (Lehman) regarding computations for claim amounts	0.40	326.00
12/03/2008	RM	Review issue of forms needed for filing claim for refund	0.50	407.50
12/03/2008	SP	Discuss administrative claims with K. Stults	0.10	39.50
12/03/2008	KRS	Edit cover letter for administrative claims	0.90	432.00
12/03/2008	KRS	Office conference with R. Madan and C. Bowers regarding administrative claims	0.60	288.00
12/03/2008	KRS	Discuss administrative claims with S. Pai	0.10	48.00
12/03/2008	AMO	Organize additional administrative claims materials on internal document management system	0.20	48.00
12/03/2008	SP	Organize [REDACTED] files related to administrative claim for refund per S. Dillon's request	0.60	237.00
12/03/2008	CPB	Office conference with R. Madan and K. Stults regarding administrative claims forms to file with 1120x	0.30	238.50
12/04/2008	CPB	Discuss Form 1118 issues with R. Madan and K. Stults	0.30	238.50
12/04/2008	BL	Research regarding ability to expedite refund claim	0.90	355.50
12/04/2008	KRS	Research on amended return requirements	0.20	96.00
12/04/2008	KRS	Edit cover letters for amended returns	0.10	48.00
12/04/2008	KRS	Revise administrative claims	1.80	864.00

Date	TKP	Description	Hours	Fees
12/04/2008	KRS	Conference call with PwC and J. Triolo (Lehman) regarding amended returns	0.50	240.00
12/04/2008	KRS	Conference call with R. Madan and J. Triolo (Lehman) regarding amended returns	0.50	240.00
12/04/2008	KRS	Conference call with J. Ciongoli (Lehman), D. Steinberg (Lehman) and J. Triolo (Lehman) regarding amended returns	0.20	96.00
12/04/2008	KRS	Phone conference with J. Persinger (Milbank) regarding Matter 701	0.10	48.00
12/04/2008	KRS	Phone conference with R. Madan and C. Bowers regarding administrative claims	0.30	144.00
12/04/2008	KRS	Office conference with S. Pai regarding administrative claims	0.20	96.00
12/04/2008	KRS	Office conference with A. Owens regarding administrative claims	0.40	192.00
12/04/2008	AMO	Meet with K. Stults regarding Forms 1120x and 843 for administrative claims	0.40	96.00
12/04/2008	AMO	Meet with S. Pai regarding Forms 1120x and 843 for administrative claims	0.10	24.00
12/04/2008	SP	Meet with A. Owens to discuss Forms 1120x and 843 for administrative claims	0.10	39.50
12/04/2008	SP	Edit Forms 1120X and 843 per instructions from K. Stults	0.30	118.50
12/04/2008	SP	Office conference with K. Stults regarding administrative claims	0.20	79.00
12/04/2008	RM	Telephone conference with K. Stults and J. Triolo (Lehman) regarding amended returns	0.50	407.50
12/04/2008	RM	Telephone conference with K. Stults and C. Bowers regarding administrative claims	0.30	244.50
12/04/2008	RM	Review and revise Alvarez & Marsal memorandum regarding refund claims	0.80	652.00
12/04/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding claims	0.40	326.00
12/04/2008	RM	Email exchange with J. Ciongoli (Lehman) regarding refund claims	0.20	163.00
12/05/2008	RM	Review authorities for Matter 701 issue	0.60	489.00
12/05/2008	RM	Telephone conference and email exchange with K. Stults regarding authorities for Matter 701	0.40	326.00

Date	TKP	Description	Hours	Fees
12/05/2008	RM	Email exchange with S. Hoffman (Alvarez) regarding refund claims	0.20	163.00
12/05/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding claims	0.20	163.00
12/05/2008	KRS	Revise administrative claims	0.20	96.00
12/05/2008	KRS	Research on Matter 701 issue	7.10	3,408.00
12/05/2008	KRS	Phone conference with R. Madan regarding Matter 701	0.40	192.00
12/06/2008	KRS	Research on Matter 701 issue	0.40	192.00
12/08/2008	MD	Meet with R. Madan, K. Stults regarding [REDACTED] issue	0.80	716.00
12/08/2008	MD	Review authorities on interest netting	0.20	179.00
12/08/2008	SP	Partial participation in process to finalize and verify administrative claims to Lehman for production to IRS with K. Stults and A. Owens	2.30	908.50
12/08/2008	KRS	Research regarding administrative claim	0.70	336.00
12/08/2008	KRS	Office conference with R. Madan and M. Desmond regarding Matter 701	0.80	384.00
12/08/2008	KRS	Attend part of call with R. Madan and J. Persinger (Milbank) regarding Matter 701 issue	0.40	192.00
12/08/2008	KRS	Research regarding Matter 701 issue	0.20	96.00
12/08/2008	KRS	Finalize, verify and send administrative claims to Lehman for production to IRS with S. Pai and A. Owens	2.90	1,392.00
12/08/2008	AMO	Review files for information related to notice of assessment per R. Madan	0.20	48.00
12/08/2008	AMO	Finalize, verify and send administrative claims to Lehman for production to IRS with K. Stults and S. Pai	2.90	696.00
12/08/2008	RM	Office conference with K. Stults regarding filing claims	0.20	163.00
12/08/2008	RM	Review authorities on Matter 701 issue	1.20	978.00
12/08/2008	RM	Office conference with K. Stults and M. Desmond regarding Matter 701	0.80	652.00
12/08/2008	RM	Telephone conference with J. Persinger (Milbank) and K. Stults regarding Matter 701	0.60	489.00
12/08/2008	RM	Email exchange with S. Hoffman (Alvarez) regarding claims for refund	0.30	244.50
12/08/2008	RM	Office conference with A. Owens regarding Form 870-AD	0.10	81.50
12/08/2008	AMO	Confer with R. Madan regarding Form 870-AD	0.10	24.00

Date	TKP	Description	Hours	Fees
12/09/2008	RN	Confer with K. Stults regarding preparation of administrative claim	0.30	64.50
12/09/2008	KRS	Multiple office conferences with R. Madan regarding submission of administrative claims	0.60	288.00
12/09/2008	KRS	Discuss issue related to administrative claims with S. Pai	0.10	48.00
12/09/2008	CPB	Office conference with N. Leyva regarding status of refund claims	0.30	238.50
12/09/2008	RM	Telephone conference with J. Triolo (Lehman) and K. Stults regarding administrative claims for refund	0.30	244.50
12/09/2008	RM	Telephone conference with J. Ciongoli (Lehman) regarding submission of administrative claims	0.30	244.50
12/09/2008	RM	Multiple office conferences with K. Stults regarding submission of administrative claims	0.60	489.00
12/09/2008	SP	Review final administrative claim	0.20	79.00
12/09/2008	SP	Discuss issue related to transaction with K. Stults	0.10	39.50
12/09/2008	NJL	Confer with C. Bowers regarding status of refund claims	0.30	214.50
12/09/2008	RN	Assist K. Stults with preparation of administrative claim	3.20	688.00
12/09/2008	AMO	Organize latest versions of administrative claims documents	1.10	264.00
12/09/2008	KRS	Research on administrative claims	0.90	432.00
12/09/2008	KRS	Revise and prepare administrative claims and coordinate with R. Nieves in New York office	4.00	1,920.00
12/09/2008	KRS	Conference call with R. Madan, J. Triolo (Lehman) regarding administrative claims	0.30	144.00
12/09/2008	KRS	Finalize administrative claims	2.80	1,344.00
12/10/2008	KRS	Review final administrative claims, produce to IRS, save to system	2.70	1,296.00
12/10/2008	KRS	Office conference with A. Owens regarding copy of administrative claim letters and enclosures for Milbank, Hughes Hubbard	0.10	48.00
12/10/2008	RM	Finalize refund claims	0.70	570.50
12/10/2008	AMO	Quality check final administrative claims binders	1.50	360.00
12/10/2008	AMO	Meet with K. Stults to discuss final updates to administrative claims binders	0.10	24.00
12/10/2008	AMO	Update administrative claims binders to send to D. Ponvikar (Milbank) and A. Braiterman (Hughes)	1.00	240.00
12/11/2008	NJL	Confer with C. Bowers regarding status of refund claims	0.20	143.00

Date	TKP	Description	Hours	Fees
12/11/2008	RM	Email exchange with S. Hoffman (Alvarez) and S. Dillon regarding assessment	0.40	326.00
12/11/2008	CPB	Office conference with N. Leyva regarding status of refund claims	0.20	159.00
12/11/2008	JHH	Update docket	0.10	30.50
12/11/2008	RM	Office conference with K. Stults to discuss dates of assessment for 1997-2000	0.40	326.00
12/11/2008	AMO	E-mail to K. Stults confirming contents for in-house copy of administrative claims binders	0.10	24.00
12/11/2008	AMO	Organize internal copies of administrative claims binders per K. Stults	0.60	144.00
12/11/2008	KRS	Conference with R. Madan to discuss dates of assessment for 1997-2000	0.40	192.00
12/17/2008	KRS	Confer with R. Madan regarding filing of claims	0.20	96.00
12/17/2008	AMO	Retrieve IRS Form for K. Stults	0.10	24.00
12/17/2008	AMO	Discuss deadline of IRS Form with K. Stults	0.10	24.00
12/17/2008	KRS	Office conference with A. Owens regarding IRS Form	0.10	48.00
12/29/2008	AMO	Organize and compile documents	0.20	48.00
Total:			104.50	\$56,176.00

Name	Title	Hours	Rate	Amount
Michael Desmond	Partner	1.00	895.00	895.00
Rajiv Madan	Partner	19.90	815.00	16,218.50
Christopher P. Bowers	Partner	4.00	795.00	3,180.00
Natan J. Leyva	Partner	8.90	715.00	6,363.50
Brooke E. Hintmann	Associate	0.10	585.00	58.50
Minsoon Sharon Kim	Associate	2.50	555.00	1,387.50
Kevin R. Stults	Associate	37.30	480.00	17,904.00
Oren Margulies	Associate	6.50	415.00	2,697.50
Bob Leonard	Associate	0.90	395.00	355.50
Sarah Pai	Associate	10.20	395.00	4,029.00
Jeannie H. Hensel	Paralegal V	0.10	305.00	30.50
Angela M. Owens	Paralegal II	9.60	240.00	2,304.00
Roberto Nieves	Paralegal I	3.50	215.00	752.50

Name	Title	Hours	Rate	Amount
Total:		104.50		\$56,176.00

Cost Date	Cost Description	Amount
12/01/08	FEDERAL EXPRESS - Fedex to J. Ciongoli, Lehman, 70 Hudson St, Floor 10, Jersey City, NJ	20.94
12/04/08	FEDERAL EXPRESS - Fedex to J. Ciongoli, Lehman, 70 Hudson St, Floor 10, Jersey City, NJ	20.94
12/08/08	FEDERAL EXPRESS - Fedex to J. Ciongoli, Lehman, 70 Hudson St, Floor 10, Jersey City, NJ	19.01
12/10/08	FEDERAL EXPRESS - Fedex to J. Ciongoli, Lehman, 70 Hudson St, Floor 10, Jersey City, NJ	18.08
12/31/08	1,284 Photocopies for the period 12/1 - 12/31/08	256.80
12/31/08	84 Color Photocopies for the period 12/1 - 12/31/08	25.20
Total:		\$360.97

Re: Matter 750

Date	TKP	Description	Hours	Fees
12/03/2008	AMO	E-mail exchanges with M. Covington (Lehman) regarding response to IDR IE-135	0.10	24.00
12/03/2008	AMO	Review files for information related to IDR IE-135 for M. King	0.30	72.00
12/05/2008	KRS	Phone conference with R. Madan, M. King and A. Zangre (Lehman) regarding response to summons	0.20	96.00
12/05/2008	RM	Telephone conference with A. Zangre (Lehman), K. Stults and M. King regarding IRS summons	0.20	163.00
12/05/2008	RM	Review materials for privilege	0.70	570.50
12/05/2008	RM	Telephone conference with K. Stults and M. King regarding privilege issues	0.30	244.50
12/05/2008	RM	Review letter to IRS	0.20	163.00
12/05/2008	KRS	Telephone conference with R. Madan and M. King regarding privilege issues	0.30	144.00
12/05/2008	MK	Telephone conference with A. Zangre (Lehman), R. Madan and K. Stults regarding summons response	0.20	96.00
12/05/2008	MK	Confer with R. Madan and K. Stults regarding privilege issues	0.30	144.00
12/08/2008	MK	Telephone conference with R. Madan regarding IRS summons	0.20	96.00
12/08/2008	RM	Telephone conference with A. Zangre (Lehman) regarding IRS summons	0.30	244.50
12/08/2008	RM	Telephone conference with M. King regarding IRS summons	0.20	163.00
12/08/2008	MK	Review documents for potential production in response to summons	1.60	768.00
12/16/2008	ELM	Confer with R. Madan regarding IDR	0.20	111.00
12/16/2008	MK	Confer with R. Madan regarding Matter 750 issue	0.20	96.00
12/16/2008	ELM	Review and analyze materials regarding certain agreements	1.30	721.50
12/16/2008	RM	Research facts for responding to IRS IDR 153 and IDR 14	1.20	978.00
12/16/2008	RM	Telephone conference with E. Martin regarding Matter 750 issue	0.20	163.00

Date	TKP	Description	Hours	Fees
12/16/2008	RM	Telephone conference with M. King regarding Matter 750 issue	0.20	163.00
12/16/2008	RM	Telephone conference with A. Zangre (Lehman) regarding IDR responses	0.30	244.50
12/16/2008	RM	Review IRS summons and related material	0.30	244.50
12/17/2008	RM	Review material for responsiveness to summons	0.80	652.00
12/17/2008	RM	Office conference with A. Owens regarding responsiveness to summons	0.10	81.50
12/17/2008	RM	Telephone conference with M. King regarding responsiveness to summons	0.20	163.00
12/17/2008	RM	Telephone conference with A. Zangre (Lehman) regarding IRS summons	0.20	163.00
12/17/2008	MK	Confer with R. Madan regarding documents and their responsiveness to summons	0.20	96.00
12/17/2008	MK	Confer with A. Owens regarding IDR IE-135 documents	0.10	48.00
12/17/2008	MK	Work on response to summons regarding Deloitte materials	0.90	432.00
12/17/2008	AMO	Organize binders of materials related to summons issued in relation to IDR IE-135 per R. Madan	1.40	336.00
12/17/2008	AMO	Organize all documents from M. King [REDACTED]	0.20	48.00
12/17/2008	AMO	Confer with R. Madan regarding documents	0.10	24.00
12/17/2008	AMO	Retrieve summons issued in relation to IDR IE-135 for M. King	0.10	24.00
12/17/2008	AMO	Discussion with M. King regarding summons issued in relation to IDR IE-135	0.10	24.00
12/18/2008	MK	Compile documents for listing on privilege log	2.20	1,056.00
12/18/2008	MK	Confer with R. Madan regarding documents	0.10	48.00
12/18/2008	RM	Review documents for privilege	0.30	244.50
12/18/2008	RM	Telephone conference with M. King regarding review of documents for privilege	0.10	81.50
12/19/2008	MK	Compile documents for listing on privilege log	3.90	1,872.00
12/19/2008	MK	Review files with K. Otero and A. Owens regarding Matter 750 [REDACTED]	0.30	144.00
12/19/2008	AMO	Meet with K. Otero and M. King regarding documents for P&L info for Matter 750 transaction	0.30	72.00
12/19/2008	KO	Confer with M. King and A. Owens regarding Matter 750 [REDACTED]	0.30	151.50

Date	TKP	Description	Hours	Fees
12/19/2008	KO	Assess documentation for Matter 750 transaction	0.70	353.50
12/21/2008	KO	Research and draft summary regarding Matter 750 documentation	2.70	1,363.50
12/22/2008	RM	Review response to IDR	0.40	326.00
12/22/2008	RM	Emails to M. King and K. Otero regarding responses to IDR	0.40	326.00
12/22/2008	MK	Review data and documents for response to summons	3.30	1,584.00
12/22/2008	MK	Draft e-mail to R. Madan regarding [REDACTED] for Matter 750 transactions	0.80	384.00
12/23/2008	MK	Compile materials and draft privilege log for response to summons	6.20	2,976.00
12/23/2008	MK	Review IDR CAS008 and draft email regarding issues	0.40	192.00
12/29/2008	MK	Review [REDACTED] for 2006-2007	0.60	288.00
12/29/2008	MK	Work on privilege log for summons	2.10	1,008.00
12/29/2008	MK	Work on response to IDR IE-K117 and review relevant [REDACTED]	3.50	1,680.00
12/29/2008	MK	Draft e-mail to R. Madan regarding project status	0.20	96.00
12/29/2008	AMO	Organize and compile documents	0.20	48.00
12/30/2008	RM	Office conference with M. King regarding response to IDRs	0.20	163.00
12/30/2008	MK	Review IDR IE-141 and e-mail comments to R. Madan	0.50	240.00
12/30/2008	MK	Confer with R. Madan regarding IDR response	0.20	96.00
Total:			43.30	\$22,595.00

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	6.80	815.00	5,542.00
Elizabeth L. Martin	Associate	1.50	555.00	832.50
Kevin Otero	Associate	3.70	505.00	1,868.50
Kevin R. Stults	Associate	0.50	480.00	240.00
Micah King	Associate	28.00	480.00	13,440.00
Angela M. Owens	Paralegal II	2.80	240.00	672.00
Total:		43.30		\$22,595.00

Cost Date	Cost Description	Amount
12/31/08	200 Photocopies for the period 12/1 - 12/31/08	40.00
Total:		\$40.00

Re: Matter 798

Date	TKP	Description	Hours	Fees
12/01/2008	BEH	Review documents related to Matter 798 financial information	0.50	292.50
12/03/2008	AC	Update log identification numbers [REDACTED]	0.30	91.50
12/04/2008	AMO	Organize and compile IDRs and responses binder for Matter 798-1	0.80	192.00
12/04/2008	AMO	Organize and compile IDRs and responses binder for Matter 798-2	0.80	192.00
12/04/2008	AMO	Organize and compile IDRs and responses binder for Matter 798-3	0.80	192.00
12/05/2008	AMO	Organize privilege log binder for matter 798-1	0.50	120.00
12/05/2008	AMO	Organize privilege log binder for Matter 798-2	0.50	120.00
12/05/2008	AMO	Organize privilege log binder for Matter 798-3	0.50	120.00
12/08/2008	BEH	Review IDR IE-169	0.30	175.50
12/08/2008	BEH	Compile tax computations	0.20	117.00
12/09/2008	BEH	Review materials in response to IDR IE-169	0.90	526.50
12/09/2008	BEH	Office conference with C. Bowers regarding IDR IE-169	0.50	292.50
12/09/2008	BEH	Compile debt computations	0.50	292.50
12/09/2008	BEH	Research tax calculations	0.60	351.00
12/09/2008	BEH	Telephone conference with W. Cejudo regarding Matter 798	0.40	234.00
12/09/2008	CPB	Office conference with B. Hintmann regarding Matter 798 financial information	0.50	397.50
12/09/2008	CPB	Research regarding Matter 798 issue	0.70	556.50
12/09/2008	CPB	Review and respond to B. Hintmann emails regarding Matter 798	0.30	238.50
12/09/2008	WPC	Telephone conference with B. Hintmann regarding Matter 798	0.40	306.00
12/10/2008	BEH	Review tax computations	1.00	585.00
12/11/2008	BEH	Review Matter 798 tax computations	1.40	819.00
12/11/2008	BL	Draft email documenting review of [REDACTED] documents	0.30	118.50

Date	TKP	Description	Hours	Fees
12/12/2008	CPB	Review calculations and documents sent to J. Triolo (Lehman)	0.40	318.00
12/12/2008	CPB	Confer with B. Hintmann regarding Matter 798 financial information	0.60	477.00
12/12/2008	BEH	Office conference with C. Bowers regarding Matter 798 financial information	0.60	351.00
12/17/2008	BEH	Meet with C. Bowers regarding J. Triolo (Lehman) meeting regarding Matter 798 financial analysis	0.60	351.00
12/17/2008	CPB	Office conference with B. Hintmann regarding J. Triolo (Lehman) meeting regarding Matter 798 financial analysis	0.60	477.00
12/17/2008	BEH	Prepare for meeting with J. Triolo (Lehman)	0.40	234.00
12/18/2008	CPB	Meet with J. Triolo (Lehman) and B. Hintmann regarding Matter 798 financial analysis	6.50	5,167.50
12/18/2008	BEH	Prepare for meeting with J. Triolo (Lehman)	0.30	175.50
12/18/2008	BEH	Meet with J. Triolo (Lehman) and C. Bowers regarding Matter 798 financial analysis	6.50	3,802.50
12/18/2008	DJP	Compute taxes	0.30	118.50
12/29/2008	RM	Email exchange with IRS and G. King (former Lehman) regarding transcript review	0.30	244.50
12/30/2008	BEH	Review and correct G. King (former Lehman) deposition transcript	1.80	1,053.00
12/30/2008	BEH	Telephone conference with G. King (former Lehman) regarding deposition transcript	0.30	175.50
12/30/2008	BEH	Confer with A. Owens regarding G. King (former Lehman) transcript	0.20	117.00
12/30/2008	AMO	Confer with B. Hintmann regarding witness transcript errata sheet	0.20	48.00
12/31/2008	BEH	Confer with R. Madan regarding G. King (former Lehman) transcript	0.30	175.50
12/31/2008	BEH	Confer with A. Owens regarding G. King (former Lehman) transcript errata sheet	0.20	117.00
12/31/2008	BEH	Continue review and correction of G. King (former Lehman) deposition transcript	0.50	292.50
12/31/2008	RM	Review transcript issues with B. Hintmann	0.30	244.50
12/31/2008	AMO	Confer with B. Hintmann regarding G. King (former Lehman) transcript errata sheet	0.20	48.00
12/31/2008	AMO	Prepare errata sheet for witness transcript	3.30	792.00

Date	TKP	Description	Hours	Fees
	Total:		37.10	\$21,109.50

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	0.60	815.00	489.00
Christopher P. Bowers	Partner	9.60	795.00	7,632.00
William P. Cejudo	Partner	0.40	765.00	306.00
Brooke E. Hintmann	Associate	18.00	585.00	10,530.00
Bob Leonard	Associate	0.30	395.00	118.50
David J. Peppelman	Associate	0.30	395.00	118.50
Alan Currin	CntrLitSupport	0.30	305.00	91.50
Angela M. Owens	Paralegal II	7.60	240.00	1,824.00
	Total:	37.10		\$21,109.50

Cost Date	Cost Description	Amount
12/31/08	6 Photocopies for the period 12/1 - 12/31/08	1.20
Total:		\$1.20

Re: Matter 799

Date	TKP	Description	Hours	Fees
12/01/2008	AMO	Conform IDR IE-167 response for B. Leonard	0.20	48.00
12/01/2008	AMO	E-mail exchange with M. Covington (Lehman) regarding IDR IE-167	0.10	24.00
12/01/2008	AMO	Update IDR binder	0.20	48.00
12/03/2008	BL	Prepare response to IDR IE-167	1.00	395.00
12/03/2008	AC	Update log identification numbers [REDACTED]	0.10	30.50
12/03/2008	SAD	Review IDR IE-168 and determine approach for response	0.20	153.00
12/05/2008	AMO	Organize privilege log binder	0.50	120.00
12/05/2008	BL	Revise response to IDR IE-167	0.50	197.50
12/08/2008	BL	Revise response to IDR IE-168	0.10	39.50
12/11/2008	BL	Discuss document production issues with A. Owens	0.10	39.50
12/11/2008	BL	Conference with A. Currin regarding production procedures and identifying documents [REDACTED]	0.40	158.00
12/11/2008	BL	Draft and revise response to IDR 167	2.70	1,066.50
12/11/2008	AC	Conference with B. Leonard regarding production procedures and identifying documents [REDACTED]	0.40	122.00
12/11/2008	BL	Confer with N. Leyva regarding IDR IE-167	0.30	118.50
12/11/2008	BL	Confer with N. Leyva regarding IDR IE-167 responses	1.20	474.00
12/11/2008	AMO	Review documents for production purposes per B. Leonard	0.30	72.00
12/11/2008	AMO	Discuss document retrieval with B. Leonard	0.10	24.00
12/11/2008	AMO	Retrieve Matter 799 fact sheet for B. Leonard	0.10	24.00
12/11/2008	NJL	Confer with R. Leonard regarding IDR IE-167	0.30	214.50
12/11/2008	NJL	Revise responses to IDR IE-167	0.40	286.00
12/11/2008	NJL	Confer with R. Leonard regarding IDR responses	1.20	858.00
12/12/2008	SAD	Telephone call with N. Leyva regarding IDR IE-167	0.10	76.50
12/12/2008	NJL	Telephone call with S. Dillon regarding IDR IE-167	0.10	71.50
12/16/2008	NJL	Confer with B. Leonard regarding IDR IE-167	0.30	214.50
12/16/2008	BL	Confer with N. Leyva regarding IDR IE-167	0.30	118.50

Date	TKP	Description	Hours	Fees
12/16/2008	BL	Revise response to IDR IE-167	1.20	474.00
12/16/2008	NJL	Confer with B. Brier (Lehman) regarding Matter 799	0.20	143.00
12/17/2008	BL	Revise response to IDR IE-167	0.30	118.50
12/18/2008	NJL	Confer with J. Triolo (Lehman) regarding IDR IE-167	0.20	143.00
12/19/2008	NJL	Confer with B. Leonard regarding IDR IE-167	0.10	71.50
12/19/2008	BL	Confer with N. Leyva regarding IDR IE-167	0.10	39.50
12/19/2008	BL	Revise response to IDR IE-167	0.20	79.00
Total:			13.50	\$6,062.00

Name	Title	Hours	Rate	Amount
Sheri A. Dillon	Partner	0.30	765.00	229.50
Natan J. Leyva	Partner	2.80	715.00	2,002.00
Bob Leonard	Associate	8.40	395.00	3,318.00
Alan Currin	CntrLitSupport	0.50	305.00	152.50
Angela M. Owens	Paralegal II	1.50	240.00	360.00
Total:		13.50		\$6,062.00

Re: Matter 800

Date	TKP	Description	Hours	Fees
12/02/2008	AMO	Update IDR binder	0.20	48.00
12/03/2008	AMO	Organize privilege log binder	0.50	120.00
Total:			0.70	\$168.00

Name	Title	Hours	Rate	Amount
Angela M. Owens	Paralegal II	0.70	240.00	168.00
Total:		0.70		\$168.00

Re: Matter 801

Date	TKP	Description	Hours	Fees
12/03/2008	AC	Update log identification numbers [REDACTED]	0.10	30.50
12/16/2008	AMO	Organize privilege log binder	0.50	120.00
Total:			0.60	\$150.50

Name	Title	Hours	Rate	Amount
Alan Currin	CntrLitSupport	0.10	305.00	30.50
Angela M. Owens	Paralegal II	0.50	240.00	120.00
Total:		0.60		\$150.50

Re: Matter 810

Date	TKP	Description	Hours	Fees
12/02/2008	AMO	Update IDR binder	0.20	48.00
12/16/2008	AMO	Organize privilege log binder	0.50	120.00
Total:			0.70	\$168.00

Name	Title	Hours	Rate	Amount
Angela M. Owens	Paralegal II	0.70	240.00	168.00
Total:		0.70		\$168.00

Re: Matter 811

Date	TKP	Description	Hours	Fees
12/02/2008	AMO	Update IDR binder	0.20	48.00
12/03/2008	AC	Update log identification numbers [REDACTED]	0.10	30.50
12/16/2008	AMO	Organize privilege log binder	0.50	120.00
Total:			0.80	\$198.50

Name	Title	Hours	Rate	Amount
Alan Currin	CntrLitSupport	0.10	305.00	30.50
Angela M. Owens	Paralegal II	0.70	240.00	168.00
Total:		0.80		\$198.50

Cost Date	Cost Description	Amount
12/31/08	234 Photocopies for the period 12/1 - 12/31/08	46.80
Total:		\$46.80

Re: Matter 849

Date	TKP	Description	Hours	Fees
12/03/2008	AC	Office conference with S. Dillon regarding [REDACTED]	0.40	122.00
12/03/2008	SAD	Office conference with A. Currin regarding [REDACTED]	0.40	306.00
12/05/2008	AC	Request specific updated billing rates from [REDACTED] for 2009	0.10	30.50
12/08/2008	SAD	Multiple office conferences with A. Currin regarding [REDACTED]	0.20	153.00
12/08/2008	AC	Multiple office conferences with S. Dillon regarding [REDACTED]	0.20	61.00
12/09/2008	AC	Telephone conference with G. Witczak (Lehman) and S. Dillon regarding documents	0.30	91.50
12/09/2008	SAD	Telephone conference with G. Witczak (Lehman) and A. Currin regarding status [REDACTED]	0.30	229.50
12/09/2008	SAD	Draft email to team regarding status [REDACTED]	0.20	153.00
12/11/2008	AMO	Begin to outline privilege log memorandum	1.70	408.00
12/17/2008	AMO	Review of privilege log memo	0.20	48.00
12/18/2008	SAD	Review IDR IE-138 to establish protocol for response	0.30	229.50
12/19/2008	SAD	Office conference with K. Stults regarding approach for document review	0.30	229.50
12/19/2008	KRS	Organize Matter 849 files	0.20	96.00
12/19/2008	KRS	Office conference with S. Dillon regarding approach for document review	0.30	144.00
12/22/2008	AMO	Organize and compile audit documents	0.30	72.00
Total:			5.4	\$2,373.50

Name	Title	Hours	Rate	Amount
Sheri A. Dillon	Partner	1.70	765.00	1,300.50
Kevin R. Stults	Associate	0.50	480.00	240.00
Alan Currin	CntrLitSupport	1.00	305.00	305.00
Angela M. Owens	Paralegal II	2.20	240.00	528.00
Total:		5.4		\$2,373.50

Cost Date	Cost Description	Amount
12/12/08	Consulting - FTI CONSULTING, INC. [REDACTED] [REDACTED] through Nov. 30, 2008	6,865.35
12/31/08	Consulting - FTI CONSULTING, INC. [REDACTED] [REDACTED] through Dec. 31, 2008	7,730.70
12/31/08	28 Photocopies for the period 12/1 - 12/31/08	5.60
Total:		\$14,601.65

Re: Matter 900

Date	TKP	Description	Hours	Fees
12/01/2008	MD	Telephone call with J. Bluher (Lehman) regarding status of IRS discussions	0.10	89.50
12/01/2008	MD	Telephone call with R. Madan regarding status of IRS discussions	0.20	179.00
12/01/2008	RM	Telephone conference with M. Desmond regarding Matter 900	0.20	163.00
12/03/2008	MD	Review material regarding Matter 900 issue	0.10	89.50
12/03/2008	MD	Discuss Matter 900 issue with R. Madan	0.10	89.50
12/03/2008	KRS	Read material regarding Matter 900 issue	0.20	96.00
12/03/2008	KRS	Research regarding Matter 900 issue	0.20	96.00
12/03/2008	RM	Confer with M. Desmond regarding Matter 900 issue	0.10	81.50
Total:			1.20	\$884.00

Name	Title	Hours	Rate	Amount
Michael Desmond	Partner	0.50	895.00	447.50
Rajiv Madan	Partner	0.30	815.00	244.50
Kevin R. Stults	Associate	0.40	480.00	192.00
Total:		1.20		\$884.00

Cost Date	Cost Description	Amount
11/25/08	EUROPE LIMOUSINE SERVICE, INC. travel for C. Bowers from Penn Station to Battery Park Plaza	51.00
11/25/08	Ground Transportation - EUROPE LIMOUSINE SERVICE, INC. travel for R. Madan from LGA to Broadway	90.58
11/25/08	EUROPE LIMOUSINE SERVICE, INC. travel for R. Madan from Battery Park Plaza to Penn Station	98.74
Total:		\$240.32

Re: Fee Application Preparation

Date	TKP	Description	Hours	Fees
12/01/2008	KO	Meet with A. Laughlin regarding privilege and confidentiality issues in time entries	0.20	101.00
12/01/2008	AML	Meet with K. Otero regarding approach for preserving privilege and confidentiality in monthly statements	0.20	79.00
12/01/2008	AML	Telephone conference with J. Hensel and K. Otero regarding allowable expenses and tracking of same	0.30	118.50
12/01/2008	JHH	Confer with A. Laughlin and K. Otero regarding expenses and tracking of same	0.60	183.00
12/01/2008	KO	Confer with A. Laughlin and J. Hensel regarding expense tracking for fee application purposes	0.30	151.50
12/08/2008	AML	Initial review of time entries in accordance with compensation order	0.70	276.50
12/09/2008	KO	Initial review of time descriptions for privilege and confidentiality	1.30	656.50
12/11/2008	AML	Extensive review and revision of monthly statement for privilege	6.90	2,725.50
12/15/2008	SAD	Review and revise time entries for confidentiality and privilege	5.20	3,978.00
12/16/2008	AML	Meet with S. Dillon and K. Otero regarding revisions to monthly statement	0.40	158.00
12/16/2008	AML	Revise monthly statement per S. Dillon's comments	2.30	908.50
12/16/2008	KO	Meet with S. Dillon and A. Laughlin regarding revisions to monthly statement	0.40	202.00
12/16/2008	SAD	Office conference with A. Laughlin and K. Otero regarding revisions to monthly statement	0.40	306.00
12/16/2008	KO	Continue review of monthly statement for privilege and other issues	0.60	303.00
12/17/2008	JHH	Confer with S. Dillon regarding time entries by Lehman team	0.20	61.00
12/17/2008	SAD	Office conference with J. Hensel regarding time entry	0.20	153.00
12/17/2008	AML	Further review and revision of monthly statement for privilege and confidentiality issues	4.90	1,935.50

Date	TKP	Description	Hours	Fees
12/19/2008	SAD	Final review and edit of November statement for confidentiality and privilege	1.70	1,300.50
12/19/2008	KO	Further review of bill for privilege and confidentiality purposes	1.20	606.00
12/19/2008	KO	Further review of descriptions for privilege and confidentiality purposes	0.70	353.50
12/22/2008	AMO	Organize and compile documents	0.20	48.00
12/22/2008	AML	Final review and revision of the monthly statement for confidentiality and privilege	2.60	1,027.00
Total:			31.50	\$15,631.50

Name	Title	Hours	Rate	Amount
Sheri A. Dillon	Partner	7.50	765.00	5,737.50
Kevin Otero	Associate	4.70	505.00	2,373.50
Anne Laughlin	Associate	18.30	395.00	7,228.50
Jeannie H. Hensel	Paralegal V	0.80	305.00	244.00
Angela M. Owens	Paralegal II	0.20	240.00	48.00
Total:		31.50		\$15,631.50

Re: Matter 904

Date	TKP	Description	Hours	Fees
12/12/2008	KRS	Review and revise memorandum for Matter 904 and send to B. Brier (Lehman)	3.10	1,488.00
12/12/2008	KRS	Call with B. Brier (Lehman) regarding regulations for Matter 904	0.10	48.00
12/12/2008	KRS	Phone conference with B. Brier (Lehman) regarding regulations for Matter 904	0.40	192.00
12/15/2008	KRS	Phone conference with B. Brier (Lehman) to discuss memorandum on regulations for Matter 904	0.80	384.00
12/16/2008	KRS	Additional research on regulations for Matter 904	0.80	384.00
12/16/2008	KRS	Revise memorandum on regulations for Matter 904	1.90	912.00
12/19/2008	KRS	Revise memorandum on regulations for Matter 904	1.10	528.00
Total:			8.20	\$3,936.00

Name	Title	Hours	Rate	Amount
Kevin R. Stults	Associate	8.20	480.00	3,936.00
Total:		8.20		\$3,936.00

Re: Matter 905

Date	TKP	Description	Hours	Fees
12/01/2008	AC	Telephone conference with G. Witzak (Lehman) regarding [REDACTED]	0.30	91.50
12/01/2008	AMO	Organize and compile IDR binder	0.30	72.00
12/08/2008	AC	Modify [REDACTED] and re-send to G. Witzak (Lehman)	0.10	30.50
12/11/2008	AC	Prepare production documents [REDACTED]	0.20	61.00
12/11/2008	AC	[REDACTED] production [REDACTED]	0.10	30.50
12/11/2008	AC	Prepare [REDACTED]	0.10	30.50
12/11/2008	CWC	[REDACTED] production documents [REDACTED]	0.20	52.00
12/12/2008	CWC	Create document [REDACTED]	0.30	78.00
12/12/2008	AC	Modify [REDACTED]	0.20	61.00
12/12/2008	AC	Prepare [REDACTED]	0.70	213.50
12/12/2008	AC	Create [REDACTED]	0.30	91.50
12/17/2008	AC	Update [REDACTED] list	0.10	30.50
Total:			2.90	\$842.50

Name	Title	Hours	Rate	Amount
Alan Currin	CntrLitSupport	2.10	305.00	640.50
Chad W. Campbell	Lit Sup Spec	0.50	260.00	130.00
Angela M. Owens	Paralegal II	0.30	240.00	72.00
Total:		2.90		\$842.50

Re: Matter 906

Date	TKP	Description	Hours	Fees
12/01/2008	AML	Confer with A. Currin and B. Hintmann regarding [REDACTED] [REDACTED]	0.40	158.00
12/01/2008	BEH	Meet with A. Laughlin and A. Currin regarding [REDACTED] [REDACTED]	0.40	234.00
12/01/2008	AC	Review [REDACTED] and discuss with A. Laughlin and B. Hintmann	0.40	122.00
12/01/2008	AC	Telephone conference with G. Witzcak (Lehman) regarding [REDACTED]	0.20	61.00
12/01/2008	AMO	Begin organization of documents not produced per A. Laughlin's index	1.10	264.00
12/01/2008	AMO	Organize and compile IDR binder	0.30	72.00
12/01/2008	AML	Continue to review documents withheld from initial production and finalize memorandum regarding the same	2.00	790.00
12/02/2008	AMO	Complete organization of documents not produced per A. Laughlin's index	2.00	480.00
12/05/2008	AC	Check with G. Witzcak (Lehman) regarding the status of [REDACTED]	0.10	30.50
12/08/2008	AC	Conference with S. Dillon regarding modifications to [REDACTED]	0.20	61.00
12/08/2008	AC	Telephone conference with G. Witzcak (Lehman) regarding needed changes [REDACTED] and resend request	0.40	122.00
12/08/2008	SAD	Office conference with A. Currin regarding modifications to [REDACTED]	0.20	153.00
12/09/2008	AC	Review and respond to e-mail from G. Witzcak (Lehman) [REDACTED]	0.20	61.00
12/10/2008	AC	Telephone conference with G. Witzcak (Lehman) regarding the status [REDACTED]	0.20	61.00
12/10/2008	AC	Prepare [REDACTED] example and e-mail to G. Witzcak (Lehman)	0.30	91.50
12/11/2008	AC	Prepare production documents [REDACTED]	0.20	61.00
12/11/2008	AC	[REDACTED]	0.10	30.50
12/11/2008	AC	Prepare document levels for production documents	0.10	30.50

Date	TKP	Description	Hours	Fees
12/11/2008	CWC	Load production documents [REDACTED]	0.20	52.00
12/12/2008	CWC	Create document [REDACTED]	0.30	78.00
12/12/2008	AC	Prepare [REDACTED]	0.70	213.50
12/12/2008	AC	[REDACTED] and related redacted document information for redacted production documents	0.80	244.00
12/16/2008	AC	Telephone conference with G. Witzcak (Lehman) regarding [REDACTED]	0.20	61.00
12/17/2008	AC	Telephone conference [REDACTED]	0.30	91.50
12/17/2008	AC	Update [REDACTED] list	0.10	30.50
12/18/2008	AC	Review and respond to e-mail from G. Witzcak (Lehman) regarding [REDACTED]	0.20	61.00
12/22/2008	AC	Telephone conference with G. Witzcak (Lehman) regarding status [REDACTED]	0.20	61.00
12/22/2008	AC	Review [REDACTED]	0.70	213.50
12/22/2008	AC	Review and respond to e-mails [REDACTED]	0.20	61.00
12/23/2008	AC	[REDACTED] prepare approval [REDACTED] for data	0.40	122.00
12/24/2008	AC	Review [REDACTED]	1.00	305.00
12/24/2008	AC	E-mail correspondence [REDACTED] regarding [REDACTED] credentials for attorneys and technical staff	0.20	61.00

Date	TKP	Description	Hours	Fees
12/29/2008	AC	[REDACTED] review documents [REDACTED] identify problems with document numbering and attachments [REDACTED] [REDACTED]	2.30	701.50
12/30/2008	AC	[REDACTED] [REDACTED] determine which documents require re-numbering	0.80	244.00
12/30/2008	AC	Prepare privilege review [REDACTED] [REDACTED]	1.30	396.50
12/30/2008	BEH	Prepare for email review	0.20	117.00
12/31/2008	AC	Review [REDACTED] [REDACTED]	0.80	244.00
Total:			19.70	\$6,241.00

Name	Title	Hours	Rate	Amount
Sheri A. Dillon	Partner	0.20	765.00	153.00
Brooke E. Hintmann	Associate	0.60	585.00	351.00
Anne Laughlin	Associate	2.40	395.00	948.00
Alan Currin	CntrLitSupport	12.60	305.00	3,843.00
Chad W. Campbell	Lit Sup Spec	0.50	260.00	130.00
Angela M. Owens	Paralegal II	3.40	240.00	816.00
Total:		19.70		\$6,241.00

Re: Matter 907

Date	TKP	Description	Hours	Fees
12/01/2008	JTW	Confer with A. Currin regarding [REDACTED]	0.10	39.50
12/01/2008	AC	Telephone conference with J. Wilson regarding preparation of [REDACTED]	0.10	30.50
12/01/2008	AC	Review [REDACTED] from J. Wilson	0.10	30.50
12/01/2008	AMO	Organize and compile IDR binder	0.30	72.00
12/02/2008	AC	Modify [REDACTED] and forward to G. Witzak (Lehman) for finalization	0.30	91.50
12/02/2008	AC	Review and respond to e-mail from G. Witzak (Lehman) regarding [REDACTED]	0.20	61.00
12/02/2008	AC	Research [REDACTED] and discuss with attorneys via e-mail	0.50	152.50
12/03/2008	AC	Conference with S. Dillon regarding [REDACTED]	0.30	91.50
12/03/2008	AC	Prepare e-mail with [REDACTED] information for G. Witzak (Lehman)	0.20	61.00
12/03/2008	SAD	Office conference with A. Currin regarding [REDACTED]	0.30	229.50
12/04/2008	AC	Update J. Wilson regarding [REDACTED] information	0.10	30.50
12/05/2008	AC	Confer with G. Witzak (Lehman) regarding the status of [REDACTED]	0.10	30.50
12/10/2008	AC	Telephone conference with G. Witzak (Lehman) regarding status [REDACTED]	0.20	61.00
12/11/2008	AC	Prepare production documents [REDACTED]	0.20	61.00
12/11/2008	AC	[REDACTED]	0.10	30.50
12/11/2008	AC	Prepare document levels for production documents	0.10	30.50
12/11/2008	CWC	Load production documents [REDACTED]	0.20	52.00
12/12/2008	CWC	Create [REDACTED]	0.30	78.00

Date	TKP	Description	Hours	Fees
12/12/2008	AC	Prepare stored lists for production documents, populate the production, prepare production, check production number sequencing, have production locked and check final production	0.70	213.50
12/12/2008	AC	Create [REDACTED]	0.30	91.50
12/17/2008	AC	Update [REDACTED] list	0.10	30.50
12/18/2008	JTW	Meet with S. Dillon regarding approach for Matter 907	0.30	118.50
12/18/2008	AC	[REDACTED] prepare questions regarding [REDACTED]	0.60	183.00
12/18/2008	SAD	Office conference with J. Wilson regarding approach for matter 907	0.30	229.50
12/19/2008	JTW	Review [REDACTED] client documentation for S. Dillon	1.50	592.50
12/19/2008	AC	Review and respond to mail [REDACTED]	0.30	91.50
12/19/2008	AC	Review and respond to mail from [REDACTED] regarding [REDACTED]	0.20	61.00
12/19/2008	CWC	[REDACTED]	2.10	546.00
12/22/2008	AC	Coordinate [REDACTED]	0.60	183.00
12/23/2008	AC	Telephone conference with [REDACTED]	0.30	91.50
12/23/2008	AC	Review [REDACTED]	0.30	91.50
12/30/2008	AC	Prepare privilege review [REDACTED]	0.30	91.50
Total:			11.60	\$3,848.50

Name	Title	Hours	Rate	Amount
Sheri A. Dillon	Partner	0.60	765.00	459.00
Justin T. Wilson	Law Clerk	1.90	395.00	750.50
Alan Currin	CntrLitSupport	6.20	305.00	1,891.00
Chad W. Campbell	Lit Sup Spec	2.60	260.00	676.00
Angela M. Owens	Paralegal II	0.30	240.00	72.00

Name	Title	Hours	Rate	Amount
Total:		11.60		\$3,848.50

Re: Matter 908

Date	TKP	Description	Hours	Fees
12/01/2008	FA	Assemble [REDACTED] documents produced in response to IDR 162	1.00	215.00
12/01/2008	AMO	Organize and compile IDR binder	0.30	72.00
12/02/2008	AMO	Begin organization of documents not produced binder	1.20	288.00
12/11/2008	AC	Prepare production documents [REDACTED]	0.20	61.00
12/11/2008	AC	[REDACTED]	0.10	30.50
12/11/2008	AC	Prepare document levels for production documents	0.10	30.50
12/11/2008	CWC	Load production documents [REDACTED]	0.20	52.00
12/12/2008	CWC	[REDACTED]	0.30	78.00
12/12/2008	AC	Prepare stored lists for production documents, populate the production, prepare production, check production number sequencing, have production locked and check final production	0.70	213.50
12/12/2008	AC	[REDACTED]	0.20	61.00
Total:			4.30	\$1,101.50

Name	Title	Hours	Rate	Amount
Alan Currin	CntrLitSupport	1.30	305.00	396.50
Chad W. Campbell	Lit Sup Spec	0.50	260.00	130.00
Angela M. Owens	Paralegal II	1.50	240.00	360.00
Francesca Abdel-Nour	Paralegal I	1.00	215.00	215.00
Total:		4.30		\$1,101.50

Re: Matter 909

Date	TKP	Description	Hours	Fees
12/01/2008	CPB	Review and revise administrative claim	6.00	4,770.00
12/01/2008	CPB	Confer with R. Madan regarding revising language in claims for refund	0.80	636.00
12/01/2008	CPB	Meet with J. Triolo (Lehman) and R. Madan to discuss comments on claim for refund	0.40	318.00
12/01/2008	RM	Confer with C. Bowers regarding revising language in claims for refund	0.80	652.00
12/01/2008	RM	Meet with J. Triolo (Lehman) and C. Bowers regarding claim for refund	0.40	326.00
12/02/2008	RM	Review and revise claim for refund	1.80	1,467.00
12/02/2008	RM	Office conference with C. Bowers regarding claim for refund	0.40	326.00
12/02/2008	RM	Telephone conference with J. Triolo (Lehman), C. Bowers and K. Stults regarding claim for refund	0.40	326.00
12/02/2008	ASK	Confer with K. Stults regarding Matter 909	0.30	118.50
12/02/2008	ASK	Perform legal research regarding Matter 909 provisions	1.30	513.50
12/02/2008	CPB	Draft Matter 909 refund claim	4.80	3,816.00
12/02/2008	CPB	Confer with R. Madan regarding Matter 909 refund claim	0.40	318.00
12/02/2008	CPB	Teleconference with J. Triolo (Lehman), R. Madan, K. Stults regarding claim for refund	0.40	318.00
12/02/2008	KRS	Research on Matter 909 provisions issue	2.20	1,056.00
12/02/2008	KRS	Office conference with A. Krause regarding Matter 909 provisions	0.30	144.00
12/02/2008	KRS	Telephone conference with J. Triolo (Lehman), C. Bowers and R. Madan regarding claim for refund	0.40	192.00
12/03/2008	CPB	Review of edits to administrative claim	0.40	318.00
12/03/2008	CPB	Confer with K. Stults regarding Matter 909 provisions	0.40	318.00
12/03/2008	CPB	Telephone conference with J. Triolo (Lehman) regarding Matter 909 issue	0.90	715.50
12/03/2008	KRS	Confer with C. Bowers regarding Matter 909 provisions	0.40	192.00
12/04/2008	KRS	Research on Matter 909 provisions	2.20	1,056.00

Date	TKP	Description	Hours	Fees
12/04/2008	KRS	Office conference with A. Krause regarding Matter 909 provisions	1.10	528.00
12/04/2008	ASK	Confer with K. Stults regarding Matter 909 provisions	1.10	434.50
12/04/2008	ASK	Review Matter 909 provisions	0.70	276.50
12/05/2008	KRS	Phone conference with C. Bowers regarding Matter 909	0.20	96.00
12/05/2008	KRS	Office conference with A. Krause regarding Matter 909 provisions	0.70	336.00
12/05/2008	CPB	Analyze Matter 909 issue and draft example regarding the same	1.30	1,033.50
12/05/2008	CPB	Telephone conference with K. Stults regarding Matter 909 issue	0.20	159.00
12/05/2008	ASK	Office conference with K. Stults regarding Matter 909 provisions	0.70	276.50
12/05/2008	ASK	Review Matter 909 provisions	0.90	355.50
12/08/2008	KRS	Telephone conference with J. Triolo (Lehman), C. Bowers and R. Madan regarding administrative claim for refund	0.30	144.00
12/08/2008	CPB	Office conference with K. Stults regarding Matter 909 issue	0.10	79.50
12/08/2008	CPB	Review and revise administrative claim for refund	6.40	5,088.00
12/08/2008	CPB	Telephone conference with J. Triolo (Lehman), K. Stults and R. Madan regarding administrative claim for refund	0.30	238.50
12/08/2008	CPB	Office conference with K. Stults regarding Matter 909 provisions	0.50	397.50
12/08/2008	CPB	Office conference with K. Stults and R. Madan regarding administrative claim for refund	0.30	238.50
12/08/2008	KRS	Research on Matter 909 provisions	0.60	288.00
12/08/2008	KRS	Office conference with C. Bowers regarding Matter 909 provisions	0.50	240.00
12/08/2008	KRS	Office conference with R. Madan and C. Bowers regarding Matter 909 provisions	0.30	144.00
12/08/2008	KRS	Research on Matter 909 issue	0.40	192.00
12/08/2008	KRS	Office conference with C. Bowers regarding Matter 909 issue	0.10	48.00
12/08/2008	RM	Confer with C. Bowers and K. Stults regarding administrative claim	0.30	244.50
12/08/2008	RM	Revise language of claim	0.30	244.50

Date	TKP	Description	Hours	Fees
12/08/2008	RM	Office conference with J. Triolo (Lehman), C. Bowers and K. Stults regarding language of claim	0.30	244.50
12/09/2008	RM	Review and revise draft administrative claim	0.80	652.00
12/09/2008	RM	Office conference with C. Bowers regarding review and revisions of draft administrative claim	0.30	244.50
12/09/2008	CPB	Telephone conference with J. Triolo (Lehman) regarding comments to administrative claim	0.20	159.00
12/09/2008	CPB	Office conference with R. Madan regarding comments to administrative claim	0.30	238.50
12/09/2008	CPB	Revise and finalize administrative claim	1.30	1,033.50
12/09/2008	ASK	Office conference with K. Stults regarding Matter 909 provisions	0.20	79.00
12/09/2008	KRS	Revise Matter 909 administrative claim	0.30	144.00
12/09/2008	KRS	Office conference with A. Krause regarding Matter 909 provisions	0.20	96.00
12/10/2008	ASK	Draft Matter 909 memorandum	0.60	237.00
12/11/2008	ASK	Draft Matter 909 memorandum	1.40	553.00
12/12/2008	ASK	Draft Matter 909 memorandum	5.10	2,014.50
12/12/2008	ASK	Confer with K. Stults regarding Matter 909	0.10	39.50
12/12/2008	KRS	Office conference with A. Krause regarding Matter 909 provisions	0.10	48.00
12/15/2008	KRS	Review Matter 909 memorandum	0.30	144.00
12/16/2008	KRS	Review Matter 909 memorandum and provide comments to A. Krause	2.00	960.00
12/16/2008	KRS	Office conference with A. Krause regarding Matter 909 memorandum	0.10	48.00
12/16/2008	ASK	Office conference with K. Stults regarding Matter 909 memorandum	0.10	39.50
12/16/2008	ASK	Draft Matter 909 memorandum	1.10	434.50
Total:			57.50	\$36,388.00

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	5.80	815.00	4,727.00
Christopher P. Bowers	Partner	25.40	795.00	20,193.00
Kevin R. Stults	Associate	12.70	480.00	6,096.00

Name	Title	Hours	Rate	Amount
Arielle S. Krause	Associate	13.60	395.00	5,372.00
Total:		57.50		\$36,388.00

Re: Matter 910

Date	TKP	Description	Hours	Fees
12/01/2008	SP	Edit Matter 910 administrative claim for refund to reflect N. Leyva and R. Madan edits and to incorporate J. Triolo (Lehman) information	1.40	553.00
12/01/2008	RM	Review and revise claim for refund	0.60	489.00
Total:			2.00	\$1,042.00

Name	Title	Hours	Rate	Amount
Rajiv Madan	Partner	0.60	815.00	489.00
Sarah Pai	Associate	1.40	395.00	553.00
Total:		2.00		\$1,042.00

Re: Matter 911

Date	TKP	Description	Hours	Fees
12/01/2008	OPM	Legal research regarding Matter 911 issue	3.20	1,328.00
12/02/2008	OPM	Legal research regarding Matter 911 issue	4.00	1,660.00
12/02/2008	KRS	Revise tax calculations and presentation	1.00	480.00
12/03/2008	KRS	Revise tax exposure calculations and presentation	3.80	1,824.00
12/03/2008	KRS	Phone conference with J. Triolo (Lehman) regarding tax exposure calculations	0.90	432.00
12/03/2008	KRS	Send amended return instructions to J. Triolo (Lehman)	0.10	48.00
12/03/2008	KRS	Prepare and send tax calculations to S. Dillon	0.20	96.00
12/04/2008	OPM	Legal research regarding Matter 911 issue	1.30	539.50
12/04/2008	KRS	Review tax calculations e-mail and provide comments	0.50	240.00
12/04/2008	CPB	Telephone conference with O. Margulies regarding Matter 911	0.30	238.50
12/04/2008	OPM	Telephone conference with C. Bowers regarding Matter 911	0.30	124.50
12/05/2008	BEH	Telephone conference with C. Bowers regarding Matter 911 issue	0.10	58.50
12/05/2008	CPB	Telephone conference with B. Hintmann regarding Matter 911 issue	0.10	79.50
12/05/2008	CPB	Review B. Hintmann email regarding Matter 911	0.10	79.50
12/05/2008	OPM	Research regarding Matter 911 issue	1.30	539.50
12/05/2008	BEH	Research for Matter 911	1.10	643.50
12/08/2008	OPM	Legal research regarding Matter 911 issue	1.40	581.00
12/09/2008	OPM	Research regarding Matter 911 issue	0.30	124.50
12/10/2008	OPM	Legal research regarding Matter 911 issue	3.10	1,286.50
12/11/2008	OPM	Conference with C. Bowers regarding Matter 911 issue	0.30	124.50
12/11/2008	OPM	Teleconference with B. Brier (Lehman) regarding Matter 911 issue	0.40	166.00
12/11/2008	OPM	Legal research and draft outline regarding Matter 911 issue	2.10	871.50
12/11/2008	CPB	Office conference with O. Margulies regarding research regarding Matter 911 issue	0.30	238.50

Date	TKP	Description	Hours	Fees
12/11/2008	CPB	Meet with K. Stults and Hughes Hubbard to discuss matter 561	0.40	318.00
12/11/2008	CPB	Review research regarding Matter 911	0.60	477.00
12/11/2008	CPB	Review Matter 911 calculations	0.50	397.50
12/12/2008	OPM	Legal research regarding Matter 911 issue	4.40	1,826.00
12/12/2008	CPB	Review transaction document to determine Matter 911 issue	1.00	795.00
12/12/2008	CPB	Review revised Matter 911 calculations	0.20	159.00
12/15/2008	OPM	Legal research regarding Matter 911 issue	2.10	871.50
12/16/2008	CPB	Organize meeting with J. Triolo (Lehman) regarding Matter 911 calculations	0.20	159.00
12/16/2008	CPB	Telephone conference with J. Triolo (Lehman) regarding meeting regarding Matter 911	0.20	159.00
12/17/2008	OPM	Legal research regarding Matter 911 issue	1.50	622.50
12/17/2008	OPM	Draft outline regarding Matter 911 issue	1.20	498.00
Total:			38.50	\$18,086.00

Name	Title	Hours	Rate	Amount
Christopher P. Bowers	Partner	3.90	795.00	3,100.50
Brooke E. Hintmann	Associate	1.20	585.00	702.00
Kevin R. Stults	Associate	6.50	480.00	3,120.00
Oren Margulies	Associate	26.90	415.00	11,163.50
Total:		38.50		\$18,086.00